## EMPLOYER STATUS DETERMINATION Delaware Valley Railway Company, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Delaware Valley Railway Company, Inc. (DVRC) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.) (RUIA).

In Interstate Commerce Commission (ICC) Finance Docket No. 32535, decided August 26, 1994, DVRC filed a notice to operate approximately 53.82 miles of rail line. The 53.82 miles of rail line includes: (1) 17.32 miles of rail extending between milepost 12.7 at the Delaware/Pennsylvania line and milepost 30.02 at Modena, PA, owned by the Pennsylvania Department of Transportation (PennDOT); and (2) 36.50 miles of rail extending between milepost 18.0 at Wawa, PA, and milepost 54.50 at Sylmar, MD, owned by the South Eastern Pennsylvania Transportation Authority (SEPTA).

Information regarding DVRC was provided by Edwin R. Robinson, general manager of DVRC. According to Mr. Robinson, DVRC commenced operations and first compensated employees on July 1, 1994. John H. Marino is the president of DVRC. DVRC currently has seven employees. According to Mr. Robinson, DVRC operates freight service through a contract with PennDOT and a lease with the Wilmington and Northern Railroad Company, which is a subsidiary of the Reading Company. DVRC interchanges with several railroad carriers including CSXT (B.A. No. 1524) and Consolidated Rail Company (B.A. No. 1321).

The evidence of record establishes that DVRC is a carrier operating in interstate commerce. Accordingly, it is determined that the Delaware Valley Railway Company, Inc. is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. §231a(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act effective July 1, 1994, the date as of which it first commenced operations.

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